THE TOBACCO INSTITUTE

1993 BUDGET

TITL

COPY

COST CENTER Tobacco Institute Testing Lab No. 2501

Authorized Positions 1992 - 8
Authorized Positions Requested 1993 - 8

	ACCOUNT	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
2800	Staff Compensation	$ 355,600	$ 358,650	$ 378,200
3200	Employee Benefits	96,100	97,200	102,000
3900	Travel	7,500	7,500	7,500
4300	Rent - Space Total	115,600	87,100	104,000
4600	Other Occupancy Expense	38,000	31,300	38,000
4700	Furniture, Fixtures & Equipment	52,000	42,000	47,700
4800	Books & Subscriptions	2,000	2,000	2,000
4900	Equip. Rep. & Maintenance	35,000	32,000	35,000
5000	Office Supplies	38,000	38,000	35,000
5100	Postage & Delivery	1,500	1,500	1,500
5200	Reproduction, Printing & Drafting	4,000	4,000	4,200
5300	Telephone & Telecopy	7,300	7,300	7,300
5400	Other Office Expense	1,500	1,500	1,500
5500	Membership & Staff Training	3,500	3,500	3,500
6600	Business Taxes	10,500	10,500	12,000
6700	Cigarette Purchases Total	154,000	143,000	148,000
6900	Employee Recruitment & Relocation	3,000	3,000	3,000
7300	Professional Fees	2,000	2,000	2,000
7400	Purchased Administrative Service	1,000	1,000	1,000
9300	TITL Administrative Allocation	45,000	45,000	45,000
	Totals	$ 973,100	$ 918,050	$ 978,400

TITL-SUM(TYP4) 09/14/92

PM3000879267

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #2801 - Staff Compensation			
The salary increase amount represents an allowance for performance increases, merit increases, cost-of-living increases in the Washington, D.C. area and a contingency reserve for possible termination expenses, and is consistent with the Institute's existing guidelines.	$ 355,600	$ 358,650	$ 378,200
TOTAL	$ 355,600	$ 358,650	$ 378,200

TITL-ACT(DRBA) 09/14/92

PM3000879268

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #3201 - Employee Benefits			
Fringe benefits are based on an experience rate of 27% of staff compensation.	$ 96,100	$ 97,200	$ 102,000
TOTAL	$ 96,100	$ 97,200	$ 102,000

PM3000879269

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #3901 - Travel	$ 7,500	$ 7,500	$ 7,500
TOTAL	$ 7,500	$ 7,500	$ 7,500

TITL-ACT(DRBA) 09/14/92

PM3000879270

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #4301 - Rent - Space			
Base rent (6,753 sq. ft. @ 14.50 per foot). Rent increase structure changed from CPI increase to a straight 3 percent per year.	$ 68,100	$ 68,100	$ 100,000
Projected CPI increase billed in September of each year and pass-through of proportionate share of real estate taxes billed in October of each year (both compounded from 1985 base year).	22,000	4,000	4,000
Proposed expansion in 1992, if space becomes available, subject to TITL Board of Directors approval for an additional 1,500 square feet at approximately $17.00 per square foot.	25,500	15,000	-
TOTAL	$ 115,600	$ 87,100	$ 104,000

PM3000879271

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #4601 - Other Occupancy Expense			
Utilities	$ 25,000	$ 20,600	$ 25,000
Janitorial services	10,000	8,000	10,000
Security alarm service	1,200	1,000	1,200
Uniforms	1,400	1,300	1,400
Other	400	400	400
TOTAL	$ 38,000	$ 31,300	$ 38,000

TITL-ACT(DRBA) 09/14/92

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #4701 - Furniture,Fixtures & Equipment			
Leasehold improvements -			
Cost of proposed expansion and/or remodeling in 1992	$ 30,000	$ 15,500	$ -
Cost of remodeling for current space not completed during 1991 ($5,000 for furniture and $4,000 for replacement carpeting).	9,000	13,950	-
Microcomputer hardware	-	-	3,000
Microcomputer software	3,000	3,000	3,000
Laser Printer	2,300	1,850	-
Recording hydrothermograph	2,000	2,000	-
Miscellaneous	5,700	5,700	6,000
Two Gas Chromatographs	-	-	35,700
TOTAL	$ 52,000	$ 42,000	$ 47,700

TITL-ACT(DRBA) 09/14/92

PM3000879273

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #4801 - Books & Subscriptions	$ 2,000	$ 2,000	$ 2,000
TOTAL	$ 2,000	$ 2,000	$ 2,000

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09/14/92

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #4901 - Equipment Repairs & Maintenance	$ 35,000	$ 32,000	$ 35,000
TOTAL	$ 35,000	$ 32,000	$ 35,000

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09/14/92

PM3000879275

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #5001 - Office Supplies	$ 38,000	$ 38,000	$ 35,000
TOTAL	$ 38,000	$ 38,000	$ 35,000

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09/14/92

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #5101 - Postage & Delivery	$ 1,500	$ 1,500	$ 1,500
TOTAL	$ 1,500	$ 1,500	$ 1,500

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09/14/92

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #5201 - Reproduction, Printing & Drafting	$ 4,000	$ 4,000	$ 4,200
TOTAL	$ 4,000	$ 4,000	$ 4,200

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

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	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #5301 - Telephone & Telecopy	$ 7,300	$ 7,300	$ 7,300
TOTAL	$ 7,300	$ 7,300	$ 7,300

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #5401 - Other Office Expense	$ 1,500	$ 1,500	$ 1,500
TOTAL	$ 1,500	$ 1,500	$ 1,500

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

The Tobacco Institute

1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #5501 - Membership	$ 3,500	$ 3,500	$ 3,500
TOTAL	$ 3,500	$ 3,500	$ 3,500

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #6601 - Business Taxes	$ 10,500	$ 10,500	$ 12,000
TOTAL	$ 10,500	$ 10,500	$ 12,000

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #6701 - Cigarette Purchases TITL			
Costs for 1993 are estimated to be less due to a good experience rate and an expected reduction in the cost of purchases			
Cost of cigarettes	$ 90,000	$ 71,310	$ 80,000
Cost of pick-ups	61,900	69,690	65,500
Special Tests	2,100	2,000	2,500
TOTAL	$ 154,000	$ 143,000	$ 148,000

PM3000879283

Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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1993 BUDGET

COST CENTER Tobacco Institute Testing Lab No. 2501

	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #6902 - Recruitment	$ 3,000	$ 3,000	$ 3,000
TOTAL	$ 3,000	$ 3,000	$ 3,000

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #7301 - Professional Fees	$ 2,000	$ 2,000	$ 2,000
TOTAL	$ 2,000	$ 2,000	$ 2,000

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Source: https://www.industrydocuments.ucsf.edu/docs/qryk0001

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	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #7401 - Purchased Administrative Service	$ 1,000	$ 1,000	$ 1,000
TOTAL	$ 1,000	$ 1,000	$ 1,000

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1993 BUDGET

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	1992 BUDGET	1992 ESTIMATED	1993 BUDGET
Account #9301 - TITL Administrative Allocation			
Beginning in 1989, the Testing Laboratory was charged an administrative allocation fee for the following services performed for it by The Tobacco Institute:			
. processing and payment of vendor invoices			
. preparation of payroll checks			
. preparation of monthly financial reports			
. preparation of annual budgets			
. personnel, health, and welfare benefit plan administration			
. audits by an independent CPA firm (TITL and pension plan)			
. preparation of federal, state, and local tax returns			
. general legal fees	$ 45,000	$ 45,000	$ 45,000
TOTAL	$ 45,000	$ 45,000	$ 45,000

TITL-ACT(DRBA) 09/14/92

PM3000879287

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